§ 26.114 Permit to ship required.

Before liquors and articles of Puerto Rican manufacture, upon which all internal revenue taxes have been paid or deferred as prescribed in this subpart, may be shipped to the United States, a permit to ship shall be obtained from the Administrator of the Alcohol and Tobacco Tax and Trade Bureau. A permit shall be issued if the Administrator determines that it is in the interest of national defense.

§ 26.113 Returns for prepayment of taxes.

(a) General. If a proprietor does not have an approved bond covering the deferred payment of taxes, or if such bond is in an insufficient penal sum, or if there is default by him in any payment of tax under this subpart, liquors shall not be released from bonded storage before the proprietor has paid the tax thereon.

(b) Remittances. Remittances submitted to cover prepayment of taxes under this subpart shall be in cash, United States postal money orders, certified checks, or cashier’s checks.

(c) Distilled spirits. In all cases where taxes equal to the taxes imposed in the United States by 26 U.S.C. 5001(a)(1) are to be paid before distilled spirits may be released for shipment, the proprietor shall pay such taxes pursuant to a return on TTB Form 5000.25, as prescribed in §26.81.

(d) Wine. In all cases where taxes equal to the taxes imposed in the United States by 26 U.S.C. 5041, are to be paid before wine may be withdrawn from bonded storage, the proprietor shall pay such taxes pursuant to a return on TTB Form 5000.25, and as prescribed in §26.96.

(e) Beer. In all cases where taxes equal to the taxes imposed in the United States by 26 U.S.C. 5051, are to be paid before beer may be withdrawn from bonded storage, the brewer shall pay such taxes pursuant to a return on TTB Form 5000.25, and as prescribed in §26.105.

(f) Applicable procedures. The procedures of §26.112(c) with respect to returns delivered by United States mail shall apply to returns and remittances filed under the provisions of this section.

§ 26.112 Return of tax money.

(a) General. The Administrator of the Alcohol and Tobacco Tax and Trade Bureau shall make a return of all money paid to the Government in pursuance of the laws of the United States, and of all money paid to such Government under any bond, and that is not required to be so returned, shall be deposited in the Treasury of the United States by the Administrator of the Alcohol and Tobacco Tax and Trade Bureau, unless otherwise required by law. Any such return which the Administrator of the Alcohol and Tobacco Tax and Trade Bureau shall make shall be in accordance with the regulations prescribed by the Secretary of the Treasury.

(b) Tax money. All money paid to the Government in pursuance of the laws of the United States, and of all money paid to such Government under any bond, shall be deposited in the Treasury of the United States by the Administrator of the Alcohol and Tobacco Tax and Trade Bureau, unless otherwise required by law. Any such return which the Administrator of the Alcohol and Tobacco Tax and Trade Bureau shall make shall be in accordance with the regulations prescribed by the Secretary of the Treasury.

§ 26.111 Remittances for tax money.

(a) General. The Administrator of the Alcohol and Tobacco Tax and Trade Bureau shall make a return of all money paid to the Government in pursuance of the laws of the United States, and of all money paid to such Government under any bond, and that is not required to be so returned, shall be deposited in the Treasury of the United States by the Administrator of the Alcohol and Tobacco Tax and Trade Bureau, unless otherwise required by law. Any such return which the Administrator of the Alcohol and Tobacco Tax and Trade Bureau shall make shall be in accordance with the regulations prescribed by the Secretary of the Treasury.
§ 26.115 Application, Form 487B.

Application for permit to ship to the United States liquors and articles of Puerto Rican manufacture on which all taxes have been paid or deferred as prescribed in this subpart shall be made by the shipper on Form 487B, in sextuple. Each Form 487B will be given a serial number, by the applicant, beginning with “1” for the first day of January of each year and running consecutively thereafter to December 31, inclusive. This serial number will be prefixed by the last two digits of the calendar year, e.g. “61–1.” All copies of the form shall be delivered to the revenue agent for execution of his certification thereon and forwarding of all copies to the Secretary within sufficient time to allow for the issuance of the permit and customs inspection as provided in §26.116.

§ 26.116 Issuance of permit, Form 487B, and customs inspection.

If the application has been properly executed and the Secretary, or his delegate, finds that all internal revenue taxes imposed under 26 U.S.C. 7652(a), have been computed under the provisions of this part and have been paid or, pursuant to a sufficient bond, have been deferred under the applicable provisions of this part, he will execute his permit on all copies thereof, retain one copy of the form, return two copies to the shipper, and send three copies to the district director of customs at the port of arrival in the United States, one of which should be mailed and the other dispatched on the vessel concerned for the guidance of the appropriate TTB officer who will handle the cargo. After the shipment has been cleared by the district director of customs in Puerto Rico, the shipper shall retain one copy of the Form 487B and send one copy thereof, with other shipping documents, to the district director of customs at the port of arrival.

§ 26.117 Action by carrier.

The carrier of the merchandise specified on the Form 487B shall, at the time of unlading at the port of arrival in the United States, segregate and arrange the cases of liquors or articles of Puerto Rican manufacture on which all taxes have been paid or deferred, as provided in this subpart, for convenient customs examination and will assume any expense incurred in connection therewith.

§ 26.118 Inspection by district director of customs at port of arrival.

On receipt of properly executed Form 487B from the shipper and the copies of Form 487B from the district director of customs in Puerto Rico, the district director of customs at the port of arrival